United Nations A/55/891/Add.1

General Assembly

Distr.: General
30 May 2001

Original: English

Fifty-fifth session
Agenda item 132

Financing of the United Nations Mission in Sierra Leone

Report of the Fifth Committee

Rapporteur: Mr. Eduardo Manuel da Fonseca Fernandes **Ramos** (Portugal)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 132 appears in the report of the Committee contained in document A/55/891.

2. The Fifth Committee resumed its consideration of the item at its 58th, 59th and 67th meetings, on 7, 8 and 25 May 2001. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/55/SR.58, 59 and 67).

3. For its further consideration of the item, the Committee had before it the report of the Secretary-General on the financial performance of the United Nations Mission in Sierra Leone for the period from 1 July 1999 to 30 June 2000 (A/55/853) and the related reports of the Advisory Committee on Administrative and Budgetary Questions (A/55/869 and A/55/874).

II. Consideration of draft resolution A/C.5/55/L.65

4. At the 67th meeting, on 25 May, the Chairman of the Committee introduced a draft resolution entitled "Financing of the United Nations Mission in Sierra Leone" (A/C.5/55/L.65), submitted on the basis of informal consultations, which had been coordinated by the representative of Croatia and Vice-Chairman of the Committee.

5. At the same meeting, the Director of the Peacekeeping Financing Division orally corrected the fourth preambular paragraph, which read:

> "*Reaffirming* the general principles underlying the financing of the United Nations peacekeeping operations as set out in its resolution 55/235 of 23 December 2000",

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so that it read:

> "*Reaffirming* the general principles underlying the financing of United Nations peacekeeping operations as stated in General Assembly resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000".

6. At the same meeting, the Committee adopted draft resolution A/C.5/55/L.65, as orally corrected, without a vote (see para. 7).

III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Mission in Sierra Leone

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Mission in Sierra Leone[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolution 1270 (1999) of 22 October 1999, by which the Council established the United Nations Mission in Sierra Leone, and the subsequent resolutions by which the Council revised and extended the mandate of the Mission, the latest of which was resolution 1346 (2001) of 30 March 2001,

Recalling its resolution 53/29 of 20 November 1998 on the financing of the United Nations Observer Mission in Sierra Leone and subsequent resolutions on the financing of the United Nations Mission in Sierra Leone, the latest of which was resolution 55/251 of 12 April 2001,

Reaffirming the general principles underlying the financing of United Nations peacekeeping operations as stated in General Assembly resolutions 1874 (S-IV) of 27 June 1963, 3101 (XXVIII) of 11 December 1973 and 55/235 of 23 December 2000,

Noting with appreciation that voluntary contributions have been made to the Mission,

Mindful of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Reaffirms* its resolution 49/233 A of 23 December 1994, in particular those paragraphs regarding the peacekeeping budgetary cycles, which should be adhered to in the future budgeting process, where possible;

2. *Takes note* of the status of contributions to the United Nations Observer Mission in Sierra Leone and the United Nations Mission in Sierra Leone as at 30

[1] A/55/853.

[2] A/55/869 and A/55/874.

April 2001, including the contributions outstanding in the amount of 165.8 million United States dollars, representing some 28 per cent of the total assessed contributions, notes that some 19 per cent of Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

5. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full and on time;

6. *Expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

7. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

8. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

9. *Reiterates its request* to the Secretary-General to make the fullest possible use of facilities and equipment at the United Nations Logistics Base at Brindisi, Italy, in order to minimize the costs of procurement for the Mission;

10. *Endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions,[3] and requests the Secretary-General to ensure their full implementation;

11. *Requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

12. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Mission against General Service posts, commensurate with the requirements of the Mission;

13. *Approves*, on an exceptional basis, the special arrangements for the Mission with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistical support for the Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

14. *Authorizes* the Secretary-General to enter into commitments in the amount of 275 million dollars gross (273,375,000 dollars net) for the maintenance of

[3] A/55/869 and A/55/874, para. 10 (c).

the Mission for the period from 1 July to 31 December 2001, and decides to appropriate the amount of 16,634,763 dollars gross (14,598,640 dollars net) for the support account for peacekeeping operations and the amount of 1,737,712 dollars gross (1,560,456 dollars net) for the United Nations Logistics Base representing the prorated share of the Mission in the support account and Logistics Base requirements for the period from 1 July 2001 to 30 June 2002;

15. *Decides* to apportion among Member States the amount of 137,500,000 dollars gross (136,687,500 dollars net) for the Mission for the period from 1 July to 30 September 2001, in accordance with the levels set out in General Assembly resolution 55/235, as adjusted by the Assembly in its resolution 55/236 of 23 December 2000, and taking into account the scale of assessments for 2001, as set out in its resolution 55/5 B of 23 December 2000;

16. *Decides also* that, in accordance with the provisions of its resolution 973 A (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 15 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 812,500 dollars approved for the Mission for the period from 1 July to 30 September 2001;

17. *Decides further* to apportion among Member States the amount of 137,500,000 dollars gross (136,687,500 dollars net) for the period from 1 October to 31 December 2001, at a monthly rate of 45,833,333 dollars gross (45,562,500 dollars net) in accordance with paragraph 15 above, and taking into account the scale of assessments for 2001 as set out in General Assembly resolution 55/5 B, subject to the decision of the Security Council to extend the mandate of the Mission beyond 30 September 2001;

18. *Decides* that, in accordance with the provisions of its resolution 973 A (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 17 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 812,500 dollars approved for the Mission for the period from 1 October to 31 December 2001;

19. *Decides also* to apportion among Member States the amount of 16,634,763 dollars gross (14,598,640 dollars net) for the support account for peacekeeping operations and the amount of 1,737,712 dollars gross (1,560,456 dollars net) for the United Nations Logistics Base for the period from 1 July 2001 to 30 June 2002 in accordance with paragraph 15 above, and taking into account the scale of assessments for 2001 and 2002, as set out in General Assembly resolution 55/5 B, the scale of assessments for 2001 to be applied against a portion thereof, that is, 8,317,382 dollars gross (7,299,320 dollars net) for the support account for peacekeeping operations and 868,856 dollars gross (780,228 dollars net) for the United Nations Logistics Base for the period from 1 July to 31 December 2001, and the scale of assessments for 2002 to be applied against the balance, that is, 8,317,381 dollars gross (7,299,320 dollars net) for the support account for peacekeeping operations and 868,856 dollars gross (780,228 dollars net) for the United Nations Logistics Base for the period from 1 January to 30 June 2002;

20. *Decides further* that, in accordance with the provisions of its resolution 973 A (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 19 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 2,036,123 dollars for the support

account for peacekeeping operations and 177,256 dollars for the United Nations Logistics Base approved for the period from 1 July 2001 to 30 June 2002, 1,018,062 dollars for the support account for peacekeeping operations and 88,628 dollars for the United Nations Logistics Base, being amounts pertaining to the period from 1 July to 31 December 2001, and the balance, that is, 1,018,061 dollars, for the support account for peacekeeping operations and 88,628 dollars for the United Nations Logistics Base pertaining to the period from 1 January to 30 June 2002;

21. *Decides* that, for Member States that have fulfilled their financial obligations to the Mission, there shall be set off against the apportionment, as provided for in paragraph 15 above, their respective share of the unencumbered balance of 2,450,800 dollars gross (2,336,400 dollars net) in respect of the period ending 30 June 2000, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in subsequent relevant resolutions and decisions, for the ad hoc apportionment of peacekeeping appropriations, the latest of which were resolution 52/230 of 31 March 1998 and decisions 54/456 to 54/458 of 23 December 1999 for the period 1998-2000 and taking into account the scale of assessments for 2000, as set out in its resolutions 52/215 A of 22 December 1997 and 54/237 A of 23 December 1999;

22. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Mission, their share of the unencumbered balance of 2,450,800 dollars gross (2,336,400 dollars net) in respect of the period ending 30 June 2000, shall be set off against their outstanding obligations in accordance with the scheme set out in paragraph 21 above;

23. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

24. *Encourages* the Secretary-General to continue to take additional measures to ensure the safety and security of all personnel under the auspices of the United Nations participating in the Mission;

25. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

26. *Decides* to include in the provisional agenda of its fifty-sixth session the item entitled "Financing of the United Nations Mission in Sierra Leone".

Annex

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts shall remain recorded in the Special Account for the United Nations Mission in Sierra Leone until payment is effected.

2. In addition:

(a) Any other unliquidated obligations of the financial period in question owed to Governments for provision of goods and services rendered but not yet verified, as well as other obligations owed to Governments, for which claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period as well as approved verification reports shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefore shall be surrendered.